

December 1, 2010

Michael W. Lamach  
Chief Executive Officer  
Ingersoll-Rand PLC  
170/175 Lakeview Dr.  
Airside Business Park  
Swords, Co. Dublin, Ireland

**Re: Ingersoll-Rand PLC  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2008  
File No. 1-34400  
Response Letter Dated November 4, 2010**

Dear Mr. Lamach:

We refer you to our comment letter dated October 7, 2010 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Martin James  
Senior Assistant Staff Accountant  
Division of Corporation Finance